LOSSIEMOUTH FISHERMEN'S BENEVOLENT ASSOCIATION, LTD.

COMPANY NO. SC185887

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st MAY 2026.

LOSSIEMOUTH FISHERMEN'S BENEVOLENT ASSOCIATION, LTD.

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COMPANY INFORMATION

DIRECTORS	Alec Campbell Murray Campbell David Main John McCracken Alistair Milne (Chairman) John Ralph Jackie Scott George Stewart (Vice Chairman)
SECRETARY	Andrew Campbell
COMPANY NUMBER	SC185887
REGISTERED OFFICE	MacRae Stephen & Co 57 High Street Fraserburgh AB43 9ET

LOSSIEMOUTH FISHERMEN'S BENEVOLENT ASSOCIATION, LTD.

DIRECTORS' REPORT FOR THE YEAR ENDED 31st MAY 2026.

The Directors present their report and financial statements for the year ended 31st May 2026.

PRINCIPAL ACTIVITIES

The Company traded from 1st June 2025 until 31st May 2026. Its aim is to promote a Benevolent Association for the benefit of retired fishermen, or their widows, providing them with an annual bounty payment, as well as a meeting room ('The Bunker') for their use.

DIRECTORS AND THEIR INTERESTS

None of the Directors have an interest in the Company. The Company is a Company limited by guarantee and not having a share capital.

The Company is a registered charity as recognised by OSCR, no. SC028412.

FINANCIAL STATEMENTS AND ACCOUNTS

This report was approved by the Board on 18/10/26 taking advantage of the special exemptions available to small companies and/or charities.

Signed on behalf of the Directors.

A Campbell,

Secretary.

LOSSIEMOUTH FISHERMEN'S BENEVOLENT ASSOCIATION, LTD.

PROFIT AND LOSS STATEMENT -

YEAR TO 31st May 2026.

Income	£	Expenditure	£
Balance Forward	**76,990.29**	Christmas Bounty Payments to retired fishermen, or widows.	**8,500.00**
Interest (RBS)	**873.58**	Harbour Company - rent and electricity.	**220.24**
		Maintenance to 'The Bunker'.	**290.00**
		Cleaner – Linda Doman.	**1040.00**
		Sundries – postage and stationery.	**257.10**
		Donation to Seafest.	**nil**
		Insurance for Bunker	**295.01**
		Donation to RNLI	**nil**
		Macrae and Stephen	**34.00**
		Christmas hampers	**259.90**
		Wreath	**160.00**
Total Income	**77863.87**	**Total Expenditure**	**11,056.25**

Balance carried Forward £66,807.62

LOSSIEMOUTH FISHERMEN'S BENEVOLENT ASSOCIATION, LTD.

PROFIT AND LOSS STATEMENTS -

31st May 2026 and 31st May 2025

Income	2026 £	2025 £	Expenditure	2026 £	2025 £
Balance B/F	**76,990.29**	**86,485.49**	Payments to retired fishermen, or widows.	8,500	8,200.00
Levies	0.00	0.00	Sundries and Maintenance.	707.10	127.72
Companies House	0.00	0.00	Harbour Co., Rent and Electric.	220.24	331.15
Interest			Cleaner.	1040.00	880.00
Tres. Acc. [1]	873.58	1,184.89	Insurance.	295.01	265.32
			Professional Services.	34.00	34.00
			Donation to Seafest	nil	500.00
			Donation to RNLI	nil	150.00
			Christmas hampers	259.90	191.90
			Total Expenditure	**11056.25**	**10,680.09**
Total:	**77,863.87**	**87,670.38**	**Total Income**	77,863.87	87,670.38
			Minus Total Expenditure	11056.25	10,680.09
			Balance Carried Forward	**66,807.62**	**76,990.29**

[1] Treasurers Account, No. 00122495, Royal Bank of Scotland.

LOSSIEMOUTH FISHERMEN'S BENEVOLENT ASSOCIATION, LTD.

BALANCE SHEET - AS AT 31st MAY 2026.

CURRENT ASSETS	Note	2026	2025
Bank: RBS a/c no. 00122495	(1)	£66,807.62	£76,990.29
CURRENT LIABILITIES			
Debtors		nil	nil
NET CURRENT ASSETS		£66,807.62	£76,990.29
Represented by:			
CAPITAL & RESERVES			
Called up share capital		nil	nil
General Fund	(2)	£66,807.62	£76,990.29

The company traded throughout the period 1 June 2025 to 31 May 2026.

Exemption Statement

For the year ended 31 May 2026 the company was entitled to exemption under section 477(2) of the Companies Act 2006.

The members have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

I. Ensuring the company keeps accounting records which comply with section 386, and

II. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with the requirements of section 393 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 18/10/26 **and signed on its behalf by**

Alistair Milne

Alistair Milne, Director

A. Campbell

Andrew Campbell,
Secretary/Treasurer

LOSSIEMOUTH FISHERMEN'S BENEVOLENT ASSOCIATION, LTD.

Notes to the Financial Statements for the year ended 31st May 2026:

1. **Current Assets**

   Treasurer's Account with the Royal Bank of Scotland, Elgin A Branch, 209 High Street, Elgin, Account no. 00122495

2. **General Fund**

	£
Surplus brought forward from 31 May 2025	**76,990.29**
Surplus/(Loss) for the period	**(10,182.67)**
Surplus carried forward to 1 June 2026	**66,807.62**

Audited by C. Stewart and Co., Accountants and Tax Advisors, 18 Pitgaveny Street, Lossiemouth, on 19/10/26 **and signed on their behalf by**

Ryan Stwt

Benjamin J Stewart.